

WARD FOUR MARSHAL
Sulphur, Louisiana

FINANCIAL STATEMENTS
June 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

3/12/08

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Honorable Billy Guidry
Ward Four Marshal
Sulphur, Louisiana

We have compiled the accompanying financial statements of Ward Four Marshal, Sulphur, Louisiana, a component unit of the City of Sulphur, as of and for the year ended June 30, 2007 as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Ward Four Marshal, Sulphur, Louisiana. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position and the changes in the financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

McMullen and Mancuso, CPAs, LLC

McMullen and Mancuso, CPAs

December 21, 2007

Members
American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants

WARD FOUR MARSHAL

Sulphur, Louisiana,
a component unit of
the City of Sulphur

Statement of Net Assets and
Governmental Fund Balance Sheet
As of June 30, 2007

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
Assets			
Cash	\$ 201,281	\$ -	\$ 201,281
Capital Assets, net of Accumulated Depreciation	-	127,110	127,110
Total Assets	\$ 201,281	127,110	\$ 328,391
Liabilities:			
Garnishments and Seizures Payable	\$ -	-	-
Due to Agency Fund	209	-	209
Total Liabilities	209	-	209
Fund Balance/Net Assets			
Fund Balances - Unreserved	201,072	(201,072)	-
Total Liabilities and Fund Balance	\$ 201,281		
Net Assets:			
Invested in Capital Assets, Net of Related Debt		127,110	127,110
Unrestricted		201,072	201,072
Total Net Assets		\$ 328,182	\$ 328,182
Reconciliation of Adjustments of Governmental Fund Balance Sheet to Statement of Net Assets			
Total Fund Balance - governmental funds		\$	201,072
Capital Assets net of related depreciation used in governmental activities not reported on governmental balance sheet			127,110
Total Net Assets of Governmental Activities		\$	328,182

See accountants' compilation report.

WARD FOUR MARSHAL
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**Statement of Activities and Governmental Fund Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2007**

	General Fund	Adjustments	Statement of Activities
Revenues:			
Marshal Charge for services from fines	\$ 201,217	\$ -	\$ 201,217
Litter Detail	98		98
Interest Revenue	10,772		10,772
Intergovernmental Grant Revenue	4,000		4,000
Total Revenues	216,087	-	216,087
Expenditures/Expenses:			
Court Services:			
Advertising	141		141
Capital Outlay	52,879	(52,879)	-
Cleaning and Maintenance	1,370		1,370
Communication	5,006		5,006
Depreciation	-	17,539	17,539
Dues and Subscriptions	543		543
Equipment Maintenance and Repair	2,679		2,679
Insurance	211		211
Legal Library	479		479
Litter Detail Expenditures	133		133
Miscellaneous	1,104		1,104
Office Supplies	3,673		3,673
Postage	360		360
Printing and Reproduction	261		261
Professional	850		850
Salaries and Contract Labor	95,985		95,985
Travel	308		308
Uniforms	2,588		2,588
Vehicle Expense	15,352		15,352
Total Expenditures/Expenses	183,922	(35,340)	148,582
 Change in Net Assets	 32,165	 35,340	 67,505
 Fund Balance/Net Assets, July 1, 2006	 168,907		 168,907
 Fund Balance/Net Assets, June 30, 2007	 \$ 201,072	 35,340	 236,412

**Reconciliation of Adjustments of Government Fund Revenues, Expenditures and Changes in Fund Balance
to Statement of Net Activities**

Net Change in Fund Balance - governmental fund	\$ 32,165
Governmental funds report capital outlay as expenditures. The Statement of Activities allocates the cost of those assets over their estimated useful lives.	35,340
Change in Net Assets of Governmental Activities	\$ 67,505

WARD FOUR MARSHAL

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**Statement of Fiduciary Net Assets
As of June 30, 2007**

	<u>Agency Fund</u>
Assets and Other Debits	
Assets:	
Cash	\$ 7,542
Due from General Fund	<u>209</u>
Total Assets	<u><u>\$ 7,751</u></u>
Liabilities:	
Garnishments and Seizures Payable	<u>\$ 7,751</u>
Total Liabilities	<u><u>\$ 7,751</u></u>

See accountants' compilation report.

WARD FOUR MARSHAL

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Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2007

	Original/Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Marshal Charge for services from fines	\$ 200,000	\$ 201,217	\$ 1,217
Litter Detail	-	98	98
Interest Revenue	9,000	10,772	1,772
Intergovernmental Grant Revenue	-	4,000	4,000
Total Revenues	209,000	216,087	7,087
Expenditures/Expenses:			
Court Services:			
Advertising	125	141	(16)
Capital Outlay	69,000	52,879	16,121
Cleaning and Maintenance	1,200	1,370	(170)
Communication	5,090	5,006	84
Dues and Subscriptions	550	543	7
Equipment Maintenance and Repair	2,900	2,679	221
Insurance	400	211	189
Legal Library	500	479	21
Litter Detail Expenditures	-	133	(133)
Meals	50	-	50
Miscellaneous	1,200	1,104	96
Office Supplies	3,600	3,673	(73)
Postage	400	360	40
Printing and Reproduction	250	261	(11)
Professional	850	850	-
Salaries and Contract Labor	100,000	95,985	4,015
Travel	300	308	(8)
Uniforms	2,500	2,588	(88)
Vehicle Expense	16,000	15,352	648
Total Expenditures/Expenses	204,915	183,922	20,993
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 4,085	\$ 32,165	\$ 28,080
Fund Balance, July 1, 2006	\$ 143,993	\$ 168,907	
Fund Balance, June 30, 2007	\$ 148,078	\$ 201,072	

See accountants' compilation report.